

OFFICIAL GAZETTE



GOVERNMENT OF GOA

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Transport Department

Notification

6/11/95-TPT

Whereas certain draft rules further to amend the Goa, Daman and Diu Motor Vehicles Tax Rules, 1974, were published as required by sub-section (1) of section 24 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974), in the Extraordinary issue of the Official Gazette, Series I, No. 3 dated 21-4-1995 under the Notification No. 6/11/95-TPT dated 19-4-1995 of the Transport Department, Government of Goa, inviting objections and suggestions from the persons likely to be affected thereby within fifteen days from the date of the publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on the 21st April, 1995;

And whereas no objections/suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by clauses (a), (d), (e), (f) and (g) of sub-section (2) of section 24 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974), and all other powers enabling it in that behalf, the Government of Goa hereby makes the following Rules so as to further amend the Goa, Daman and Diu Motor Vehicles Tax Rules, 1974, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Motor Vehicles Tax (Amendment) Rules, 1995.

(2) They shall come into force at once.

2. *Amendment of Rule 21.*— In sub-rule (1) of rule 21 of the Goa, Daman and Diu Motor Vehicles Tax Rules, 1974 (hereinafter called the 'principal Rules'), for the expression "as specified in Part 'C'" of the Schedule except in the case of those registered owners who have already paid such tax prior to 1st April, 1993, the refund

shall be at the rate as specified in Part "D" of the Schedule, the following expression shall be substituted, namely:—

"as specified in Part 'C' of the Schedule except those registered owners who have already paid such tax during the period from first April, 1993 to thirty-first March, 1995, the refund shall be at the rate as specified in Part 'D' of the Schedule and in case of registered owners who have already paid such tax prior to first April, 1993, the refund shall be at the rate as specified in Part 'E' of the Schedule".

3. *Amendment of Schedule.*— For the Schedule appended to the principal Rules, the following Schedule shall be substituted, namely:—

"SCHEDULE"

PART 'A'

SCHEDULE OF TAXATION

(Section 3)

Class of Motor Vehicles	Maximum Annual Rate of Tax in Rs.
A. Motor Vehicles fitted solely with pneumatic tyres:—	
I. Motor cycles and tricycles:	
(including motor scooters and cycles with attachment for propelling the same by mechanical power:—	
(a) upto half horse power	15.00
(b) more than half horse power	100.00
(c) for every side car attached	15.00
	(in addition to the rates specified above)
(d) tricycles:	
For every 25 kgs. weight or part thereof	12.00

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.	Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
II. Motor cycles used for hire	100.00	VIII. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:	
III. Motor vehicles not exceeding 25 kgs. in weight unladen adapted for use for invalids	6.00	(a) Upto 850 Kgs. weight unladen... ..	350.00
III. (A) Goods vehicles carrying mineral ore: For every 100 Kgs. of registered laden weight or part thereof —		(b) Over 850 Kgs. upto 1200 Kgs. weight unladen	375.00
(i) driven on fuel other than diesel...	25.00	(c) Over 1200 Kgs. upto 2500 Kgs. weight unladen	450.00
(ii) driven on diesel	35.00	(d) Over 2500 Kgs. weight unladen upto 5000 Kgs.	550.00
IV. Goods vehicles: For every 100 Kgs. of registered laden weight or part thereof:		(e) Every 1000 Kgs. or part thereof in excess of 5000 Kgs.	100.00
(i) driven on fuel other than diesel...	20.00	IX. Additional tax payable in respect of motor vehicles used for drawing trailers.	
(ii) driven on diesel	25.00	A. (a) For each trailer when it is used for the carriage of goods	At the rates specified in Clause IV in respect of motor vehicles used for carriage of goods or material.
V. Taxis and Auto Rickshaws: Taxis—		(b) For each trailer when used for the carriage of passengers	At the rates specified in Clause V in respect of motor vehicles plying for hire and used for the carriage of passengers.
(a) Upto 3 seaters	225.00	B. Motor Vehicles other than those fitted with pneumatic tyres	The rates shown in Clause A plus 50 per centum.
(b) Upto 4 seaters	250.00	C. Dealers in, or manufacturers of motor vehicles:	
(c) Upto 5 seaters	270.00	(a) General licence in respect of each vehicle ...	150.00
For every additional seat upto a maximum of 7 seats	25.00		
Auto Rickshaws —			
Auto Rickshaws upto 2 seats	60.00		
For every additional seat	30.00		
Auto Rickshaws upto 2 seats used for hire	110.00		
For every additional seat	45.00		
VI. Passenger vehicles:			
(a) Upto 18 seats	720.00		
(b) For every additional seat over 18 seats	40.00		
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry...	40.00		
VII. Private Vehicles with seating capacity above 7 upto 18 seats	720.00		
Explanation— In Items, V, VI and VII above, the seating capacity is to be determined exclusive of the driver's seat.			

PART B
SCHEDULE OF TAXATION
(Section 3)

Item No.	Class of Vehicles	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<u>A. At the time of Registration of New Vehicle</u>	120.00	729.00	95.00	5805.00	2820.00	3023.00	3628.00	4434.00	810.00
	<u>B. If the vehicle is already registered and its age from the month of Registration is—</u>									
1.	Not more than 2 years	115.00	708.00	95.00	5720.00	2780.00	2977.00	3572.00	4366.00	795.00
2.	More than 2 years but not more than 3 years	110.00	685.00	90.00	5620.00	2730.00	2925.00	3510.00	4290.00	780.00
3.	More than 3 years but not more than 4 years	110.00	659.00	85.00	5510.00	2680.00	2867.00	3442.00	4206.00	765.00
4.	More than 4 years but not more than 5 years	105.00	631.00	85.00	5385.00	2620.00	2804.00	3365.00	4113.00	750.00
5.	More than 5 years but not more than 6 years	100.00	599.00	80.00	5250.00	2550.00	2734.00	3281.00	4009.00	730.00
6.	More than 6 years but not more than 7 years	90.00	564.00	75.00	5100.00	2480.00	2655.00	3187.00	3895.00	710.00
7.	More than 7 years but not more than 8 years	85.00	525.00	70.00	4930.00	2400.00	2568.00	3082.00	3767.00	685.00
8.	More than 8 years but not more than 9 years	80.00	481.00	65.00	4750.00	2310.00	2472.00	2966.00	3625.00	660.00
9.	More than 9 years but not more than 10 years	70.00	433.00	55.00	4540.00	2210.00	2365.00	2838.00	3468.00	630.00
10.	More than 10 years but not more than 11 years	60.00	380.00	50.00	4310.00	2100.00	2246.00	2695.00	3293.00	600.00
11.	More than 11 years but not more than 12 years	50.00	320.00	40.00	4060.00	1975.00	2114.00	2536.00	3100.00	565.00
12.	More than 12 years but not more than 13 years	40.00	254.00	30.00	3780.00	1840.00	1967.00	2360.00	2885.00	525.00
13.	More than 13 years but not more than 14 years	30.00	181.00	20.00	3465.00	1685.00	1804.00	2165.00	2646.00	480.00
14.	More than 14 years but not more than 15 years	15.00	100.00	12.00	3120.00	1520.00	1624.00	1948.00	2381.00	435.00
15.	More than 15 years but not more than 16 years	—	—	—	2735.00	1330.00	1423.00	1708.00	2087.00	380.00
16.	More than 16 years but not more than 17 years	—	—	—	2305.00	1120.00	1200.00	1441.00	1761.00	320.00
17.	More than 17 years but not more than 18 years	—	—	—	1830.00	890.00	954.00	1144.00	1399.00	255.00
18.	More than 18 years but not more than 19 years	—	—	—	1305.00	635.00	679.00	815.00	996.00	180.00
19.	More than 19 years but not more than 20 years	—	—	—	720.00	350.00	375.00	450.00	550.00	100.00

PART 'C'
SCALE OF REFUND
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.										
1.	Within a year	105.00	719.00	84.00	5734.00	2787.00	2986.00	3584.00	4380.00	796.00
2.	After 1 year but within 2 years	101.00	698.00	81.00	5644.00	2744.00	2940.00	3528.00	4312.00	784.00
3.	After 2 years but within 3 years	97.00	675.00	78.00	5545.00	2696.00	2888.00	3466.00	4236.00	770.00
4.	After 3 years but within 4 years	93.00	649.00	74.00	5435.00	2642.00	2830.00	3397.00	4152.00	755.00
5.	After 4 years but within 5 years	88.00	621.00	71.00	5313.00	2583.00	2767.00	3321.00	4059.00	738.00
6.	After 5 years but within 6 years	83.00	589.00	66.00	5177.00	2517.00	2697.00	3236.00	3955.00	719.00
7.	After 6 years but within 7 years	77.00	554.00	62.00	5027.00	2444.00	2618.00	3142.00	3840.00	698.00
8.	After 7 years but within 8 years	71.00	515.00	57.00	4860.00	2362.00	2531.00	3038.00	3712.00	675.00
9.	After 8 years but within 9 years	63.00	471.00	51.00	4675.00	2272.00	2435.00	2922.00	3571.00	649.00
10.	After 9 years but within 10 years	55.00	423.00	45.00	4469.00	2172.00	2327.00	2793.00	3414.00	621.00
11.	After 10 years but within 11 years	47.00	370.00	37.00	4240.00	2061.00	2208.00	2650.00	3239.00	589.00
12.	After 11 years but within 12 years	37.00	310.00	29.00	3987.00	1938.00	2076.00	2492.00	3045.00	554.00
13.	After 12 years but within 13 years	26.00	244.00	21.00	3705.00	1801.00	1930.00	2316.00	2830.00	515.00
14.	After 13 years but within 14 years	14.00	171.00	11.00	3393.00	1649.00	1767.00	2121.00	2592.00	471.00
15.	After 14 years but within 15 years	Nil	90.00	Nil	3046.00	1481.00	1586.00	1904.00	2327.00	423.00
16.	After 15 years but within 16 years	—	—	—	2661.00	1294.00	1386.00	1663.00	2033.00	370.00
17.	After 16 years but within 17 years	—	—	—	2234.00	1086.00	1163.00	1396.00	1706.00	310.00
18.	After 17 years but within 18 years	—	—	—	1759.00	855.00	916.00	1100.00	1344.00	244.00
19.	After 18 years but within 19 years	—	—	—	1233.00	599.00	642.00	771.00	942.00	171.00
20.	After 19 years but within 20 years	—	—	—	649.00	315.00	338.00	405.00	495.00	90.00

PART 'D'
SCALES OF REFUND
(Section 9)

Sr. No.	Scale of Refund		Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs.	Every 1000Kgs. or part thereof in excess of 5000 Kgs.
			upto half horse power	more than half horse power							
1	2		3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.											
1.	Within a year	...	105.00	647.00	84.00	5734.00	2389.00	2787.00	3384.00	3982.00	796.00
2.	After 1 year but within 2 years	...	101.00	628.00	81.00	5644.00	2352.00	2744.00	3332.00	3920.00	784.00
3.	After 2 years but within 3 years	...	97.00	607.00	78.00	5545.00	2310.00	2696.00	3273.00	3851.00	770.00
4.	After 3 years but within 4 years	...	93.00	584.00	74.00	5435.00	2265.00	2642.00	3208.00	3774.00	755.00
5.	After 4 years but within 5 years	...	88.00	559.00	71.00	5313.00	2214.00	2583.00	3136.00	3690.00	738.00
6.	After 5 years but within 6 years	...	83.00	530.00	66.00	5177.00	2157.00	2517.00	3056.00	3595.00	719.00
7.	After 6 years but within 7 years	...	77.00	498.00	62.00	5027.00	2095.00	2444.00	2967.00	3491.00	698.00
8.	After 7 years but within 8 years	...	71.00	463.00	57.00	4860.00	2025.00	2362.00	2869.00	3375.00	675.00
9.	After 8 years but within 9 years	...	63.00	424.00	51.00	4675.00	1948.00	2272.00	2759.00	3246.00	649.00
10.	After 9 years but within 10 years	...	55.00	381.00	45.00	4469.00	1862.00	2172.00	2638.00	3103.00	621.00
11.	After 10 years but within 11 years	...	47.00	333.00	37.00	4240.00	1767.00	2061.00	2503.00	2945.00	589.00
12.	After 11 years but within 12 years	...	37.00	279.00	29.00	3987.00	1661.00	1938.00	2353.00	2769.00	554.00
13.	After 12 years but within 13 years	...	26.00	220.00	21.00	3705.00	1544.00	1801.00	2187.00	2573.00	515.00
14.	After 13 years but within 14 years	...	14.00	154.00	11.00	3393.00	1414.00	1649.00	2003.00	2356.00	471.00
15.	After 14 years but within 15 years	...	Nil	81.00	Nil	3046.00	1269.00	1481.00	1798.00	2115.00	423.00
16.	After 15 years but within 16 years	...	—	—	—	2661.00	1109.00	1294.00	1571.00	1848.00	370.00
17.	After 16 years but within 17 years	...	—	—	—	2234.00	931.00	1086.00	1319.00	1551.00	310.00
18.	After 17 years but within 18 years	...	—	—	—	1759.00	733.00	855.00	1039.00	1222.00	244.00
19.	After 18 years but within 19 years	...	—	—	—	1233.00	514.00	599.00	728.00	856.00	171.00
20.	After 19 years but within 20 years	...	—	—	—	649.00	270.00	315.00	383.00	450.00	90.00

PART 'E'
SCALES OF REFUND
(Section 9)

Sr. No.	Scale of Refund	Motor cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.										
1.	Within a year	105.00	419.00	84.00	4704.00	1568.00	1960.00	2744.00	3136.00	470.00
2.	After 1 year but within 2 years	101.00	405.00	81.00	4621.00	1540.00	1925.00	2696.00	3081.00	462.00
3.	After 2 years but within 3 years	97.00	390.00	78.00	4529.00	1510.00	1887.00	2642.00	3020.00	453.00
4.	After 3 years but within 4 years	93.00	372.00	74.00	4428.00	1476.00	1845.00	2583.00	2952.00	443.00
5.	After 4 years but within 5 years	88.00	353.00	71.00	4315.00	1438.00	1798.00	2517.00	2876.00	431.00
6.	After 5 years but within 6 years	83.00	332.00	66.00	4189.00	1396.00	1745.00	2444.00	2793.00	419.00
7.	After 6 years but within 7 years	77.00	309.00	62.00	4050.00	1350.00	1687.00	2362.00	2700.00	405.00
8.	After 7 years but within 8 years	71.00	283.00	57.00	3895.00	1298.00	1623.00	2272.00	2597.00	390.00
9.	After 8 years but within 9 years	63.00	254.00	51.00	3724.00	1241.00	1552.00	2172.00	2483.00	372.00
10.	After 9 years but within 10 years	55.00	223.00	45.00	3534.00	1178.00	1472.00	2061.00	2356.00	353.00
11.	After 10 years but within 11 years	47.00	186.00	37.00	3322.00	1107.00	1384.00	1938.00	2215.00	332.00
12.	After 11 years but within 12 years	37.00	147.00	29.00	3088.00	1029.00	1287.00	1801.00	2058.00	309.00
13.	After 12 years but within 13 years	26.00	103.00	21.00	2827.00	942.00	1178.00	1649.00	1885.00	283.00
14.	After 13 years but within 14 years	14.00	54.00	11.00	2538.00	846.00	1058.00	1481.00	1692.00	254.00
15.	After 14 years but within 15 years	Nil	Nil	Nil	2218.00	739.00	924.00	1294.00	1478.00	222.00
16.	After 15 years but within 16 years	—	—	—	1861.00	620.00	776.00	1086.00	1241.00	186.00
17.	After 16 years but within 17 years	—	—	—	1466.00	489.00	611.00	855.00	977.00	147.00
18.	After 17 years but within 18 years	—	—	—	1028.00	343.00	428.00	599.00	685.00	103.00
19.	After 18 years but within 19 years	—	—	—	541.00	180.00	225.00	315.00	360.00	54.00
20.	After 19 years but within 20 years	—	—	—	—	—	—	—	—	—

By order and in the name of the Governor of Goa.
Celina Dias e Caldeira, Under Secretary (Transport).
 Panaji, 3rd July, 1995.